

**MILLCREEK, UTAH**  
**ORDINANCE NO. 06-**

**AN ORDINANCE OF MILLCREEK IMPOSING A ONE  
PERCENT MUNICIPAL TAX ON CHARGES FOR THE  
ACCOMMODATIONS AND SERVICES, PROVIDING FOR  
THE PERFORMANCE BY THE STATE TAX  
COMMISSION OF ALL FUNCTIONS INCIDENT TO THE  
ADMINISTRATION, OPERATION, AND COLLECTION  
OF A SALES AND USE TAX HEREBY IMPOSED, AND  
PROVIDING PENALTIES FOR THE VIOLATION  
THEREOF**

**WHEREAS**, the Millcreek Council (“Council”) met in a regular meeting on January 9, 2017, to consider, among other things, the adoption of a one percent municipal tax on charges for the accommodations and services, providing for the performance by the State tax commission of all functions incident to the administration, operation, and collection of a sales and use tax hereby imposed, and providing penalties for the violation thereof; and

**WHEREAS**, after careful consideration, the Council has determined that it is in the best interest of the health, safety and welfare of the citizens of Millcreek to adopt a one percent transient room tax; and

**WHEREAS**, pursuant to the authority granted in the Utah Code, Millcreek hereby adopts a one percent municipal transient room tax;

**NOW, THEREFORE, BE IT ORDAINED** by the Council as follows:

***Section 1 – Title.*** This Ordinance shall be known as the “Transient Room Tax Ordinance of Millcreek.”

***Section 2 – Purpose.*** The Utah Legislature has authorized municipalities to adopt an ordinance that imposes one percent transient room tax. It is the purpose of this ordinance to adopt the Transient Room Tax Ordinance that is consistent with Utah Code.

***Section 3 – Effective Date.*** This Ordinance shall become effective on the first day of the calendar quarter after a 90 day period beginning on the date the commission receives notice meeting the requirements of Utah Code Ann § 59-12-208.1(2)(b).

***Section 4 – Transient Room Tax.***

A. From and after the effective date of this ordinance, there is hereby imposed a tax upon the charges for the accommodations and services described in Subsection 59-12-103(1)(i).

B. There is hereby imposed a tax upon every transaction listed in Utah Code Ann. § 59-12-103(1)(i) made within Millcreek at the rate of 1% of the charges for the accommodations and services if the location of the transaction is within Millcreek as determined under Utah Code Ann. §§ 59-12-211 through 59-12-215.

C The Transient Room Tax shall be administered, collected, and enforced in accordance with the same procedures used to administer, collect, and enforce the tax under Part 1, Tax Collection; or Part 2, Local Sales and Use Tax Act; and Chapter 1, General Taxation Policies.

D. Millcreek shall contract, prior to the effective date of the ordinance, with the Commission to perform all functions incident to the administration or operation of this ordinance.

**Section 5 – Penalties.** Any person violating any of the provisions of this ordinance shall be deemed guilty of a misdemeanor, and upon conviction thereof, shall be punishable by a fine in an amount not less than \$1,000.00 or imprisonment for a period of not more than six months, or by both such fine and imprisonment.

**Section 6 – Severability.** If any section, subsection, sentence, clause, phrase or portion of this ordinance, including but not limited to any exemption is for any reason held to be invalid or unconstitutional by the decision of any court of competent jurisdiction, such decision shall not affect the validity of the remaining portions of this ordinance.

It is the intention of the Council that each separate provision of this ordinance shall be deemed independent of all other provisions herein.

**PASSED AND APPROVED** this \_\_\_\_ day of January, 2017

**MILLCREEK**

By: \_\_\_\_\_  
**Jeff Silvestrini, Mayor**

**ATTEST:**

\_\_\_\_\_  
Leslie Van Frank, Acting City Recorder